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IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

JCS

UNITED STATES OF AMERICA and
NELIA BERMUDEZ, Revenue Officer,

Petitioners,

v.

REGINAL T. HOM,

Respondent.

NO.

08 1906
VERIFIED PETITION TO
ENFORCE INTERNAL
REVENUE SERVICE SUMMONSES

Petitioners, the UNITED STATES OF AMERICA and its Revenue Officer, NELIA BERMUDEZ, allege and petition as follows:

1. This proceeding is brought and this Court has jurisdiction hereof under Sections 7402(b) and 7604(a) of the Internal Revenue Code (26 U.S.C. §§ 7402 and 7604).
2. Petitioner NELIA BERMUDEZ is and at all times mentioned herein was an employee and officer of the Internal Revenue Service of the United States Department of the Treasury authorized by the Secretary of the Treasury to perform the duties and take the actions described in Sections 7602 and 7603 of the Internal Revenue Code (26 U.S.C. §§ 7602 and 7603), under Treasury Regulations §§ 301.7602-1 and 301.7603-1 (26 C.F.R. §§ 301.7602-1 and 301.7603-1).

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1 3. Petitioner **NELIA BERMUDEZ** is and at all times mentioned herein was
2 attempting in the course of authorized duties to ascertain the income tax liabilities of Reginal T.
3 Hom for the tax years 2005 and 2006 and to ascertain the assets and liabilities of **REGINAL T.**
4 **HOM** in order to prepare a Collection Information Statement relative to the collection of certain
5 unpaid employment tax liabilities of **REGINAL T. HOM, D.D.S.**

6 4. Petitioner **NELIA BERMUDEZ** is and at all times herein was attempting in the
7 course of authorized duties to have respondent produce for inspection, examination and copying
8 by petitioner certain records possessed by respondent which are relevant and material to her
9 attempt to ascertain the income tax liabilities of Reginal T. Hom for the tax years 2005 and 2006
10 and to ascertain the assets and liabilities of **REGINAL T. HOM** in order to prepare a Collection
11 Information Statement relative to the collection of certain unpaid employment tax liabilities of
12 **REGINAL T. HOM, D.D.S.** as listed in the Summonses attached as Exhibits A and B.

13 5. Respondent **REGINAL T. HOM**'s last known address is 2185 Arroyo Ct. #2,
14 Pleasanton, CA 94588, which is within the venue of this Court.

15 6. Petitioner **NELIA BERMUDEZ** is informed and believes that said respondent is
16 in possession and control of records, paper and other data regarding income, assets and liabilities,
17 and other matters covered by said petitioners' inquiry and to which petitioners do not otherwise
18 have access, possession, or control.

19 7. On December 13, 2007, in accordance with law, petitioner **NELIA BERMUDEZ**
20 served the summonses on respondent **REGINAL T. HOM** in respect to the subject matter
21 described in paragraphs 3, 4, and 6 above, by handing an attested copy of each of the summonses
22 at the last and usual place of abode of the respondent **REGINAL T. HOM**. The requirements of
23 said summonses are self-explanatory, and true copies thereof are attached hereto as Exhibits A,
24 and B and are hereby incorporated by reference as a part of this petition.

25 8. The items sought by the summonses described in paragraph 7 above are relevant
26 to and can reasonably be expected to assist in determining Respondent's federal income tax
27 liabilities for 2005 and 2006 and Respondent's ability to pay the employment tax liabilities listed
28 in the Summonses attached as Exhibits A and B. It was and now is essential to completion of

petitioners' inquiry for **REGINAL T. HOM** that respondent produce the items demanded by said summonses.

9. The respondent did not appear on January 4, 2008, as requested in the summonses.

10. By letter dated February 20, 2008, respondent **REGINAL T. HOM** was provided with another opportunity to comply by appearing for an appointment with petitioner **NELIA BERMUDEZ** on March 6, 2008. See Exhibit C.

11. As of the date of this petition, the respondent has failed to comply with the summonses.

12. All administrative steps required by the Internal Revenue Code for issuance of the summonses have been taken.

13. There has been no referral to the Department of Justice for criminal prosecution of the matters described in the summonses.

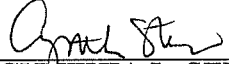
WHEREFORE, having stated in full their petition against the respondent, petitioners pray for enforcement of the subject summonses as alleged and set forth above, as follows:

A. That the named respondent herein be ordered to appear and show cause before this Court, if any, why respondent should not be compelled by this Court under 26 U.S.C. § 7604(a) to give such testimony and to produce such items as are required in the herein above-described summonses;

B. That respondent be ordered by the Court to appear before the petitioner **NELIA BERMUDEZ** or any other designated agent, at a time and place directed by the Court and then and there give such testimony and produce such items as is required by the summonses; and

C. That the Court grant the petitioner **UNITED STATES OF AMERICA** its costs in this proceeding and such other and further relief as may be necessary and proper.

JOSEPH P. RUSSONIELLO
United States Attorney


CYNTHIA L. STIER
Assistant United States Attorney
Tax Division



Summons

Income Tax Return

In the matter of REGINAL HOM

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 7 (27)

Periods: Form 1040 for the calendar periods ending December 31, 2005 and December 31, 2006

The Commissioner of Internal Revenue

To: REGINAL HOM

At: 2185 ARROYO CT APT 2, PLEASANTON, CA 94588-8139

You are hereby summoned and required to appear before NELIA BERMUDEZ, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: 2005 and 2006

These records and documents include, but are not limited to: Forms W-2 (Wage and Tax Statement), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (including receipt of property other than money). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2005 and 2006

We have attached a blank return to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

1301 CLAY ST, 1040S, OAKLAND, CA 94612 (510) 637-3125

Place and time for appearance: At 1301 CLAY ST, 1040S, OAKLAND, CA 94612



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6638 (Rev.4-2005)
Catalog Number 61828W

on the 4th day of January, 2008 at 1:00 o'clock p m.

Issued under authority of the Internal Revenue Code this 12th day of December, 2007

NELIA BERMUDEZ

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

EXHIBIT A

Original -- to be kept by IRS



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date 12-13-07	Time 1:30 pm
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How



I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was



I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served

Signature <i>Maria M. G.</i>	Title Revenue Officer
---------------------------------	--------------------------

I certify that the copy of the summons served contained the required certification.

Signature <i>[Signature]</i>	Title Revenue Officer
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Summons

Collection Information Statement

In the matter of REGINAL T HOM DDS, 3015 HOPYARD RD STE R, PLEASANTON, CA 94588-5259
 Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED
 Industry/Area (Identify by number or name) SB/SE AREA 7 (27)
 Periods: Form 940 for the calendar periods ending December 31, 2001, December 31, 2002, December 31, 2003 and December 31, 2004; Form 941 for the quarterly periods ending March 31, 2001, June 30, 2001, September 30, 2001, December 31, 2001, June 30, 2002, December 31, 2002, March 31, 2003, June 30, 2003, September 30, 2003, December 31, 2003, March 31, 2004, June 30, 2004, September 30, 2004, December 31, 2004, March 31, 2005, June 30, 2005, September 30, 2005, December 31, 2005, March 31, 2006 and June 30, 2006 and Form CIVPEN for the calendar period ending December 31, 2003

The Commissioner of Internal Revenue

To: REGINAL T HOM AS PROPRIETOR/OWNER

At: 2185 ARROYO CT #2, PLEASANTON, CA 94588

You are hereby summoned and required to appear before NELIA BERMUDEZ, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 07/01/2007 To 12/11/2007

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

1301 CLAY ST, 1040S, OAKLAND, CA 94612 (510) 637-3125

Place and time for appearance: At 1301 CLAY ST, 1040S, OAKLAND, CA 94612



Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6637 (Rev.4-2005)
Catalog Number 25000Q

on the 4th day of January, 2008 at 1:00 o'clock p m.

Issued under authority of the Internal Revenue Code this 12th day of December, 2007

NELIA BERMUDEZ

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

EXHIBIT B

Original -- to be kept by IRS



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

12-13-07

Time

1:30 pm

How



I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was



I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served

Signature

Julie M. Burr

Title

Revenue Officer

I certify that the copy of the summons served contained the required certification.

Signature

Julie M. Burr

Title

Revenue Officer



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OFFICE OF CHIEF COUNSEL
SMALL BUSINESS/SELF-EMPLOYED DIVISION COUNSEL
160 SPEAR STREET, 9TH FLOOR
SAN FRANCISCO, CA 94105
(415) 227-5168
FAX (415) 227-5159

CC:SB:7:SF:2:GL-106176-08
JDFeldhammer

FEB 20 2008

Reginal Hom
2185 Arroyo Ct, Apt 2
Pleasanton, CA 94588-8139

Dear Mr. Hom:

Small Business/Self-Employed Area: Area Collection
(Examination) of the Internal Revenue Service has notified our
office that you did not comply with the provisions of the
summons served on you on December 13, 2007. Under the terms of
the summons, you were required to appear before Revenue Officer
Nelia Bermudez on January 4, 2008.

Legal proceedings may be brought against you in the United
States District Court for not complying with this summons. To
avoid such proceedings, you are to appear before Revenue
Officer:

Name: Nelia Bermudez
Date: March 6, 2008
Time: 9:00 AM
Address: 1301 Clay Street
1040S
Oakland, CA 94612

EXHIBIT C

CC:SB:7:SF:2:GL-106176-08

- 2 -

Any books, records or other documents called for in the summons should be produced at that time. If you have any questions, please contact Revenue Officer Nelia Bermudez at (510) 637-3125.

Sincerely,

PAUL R. ZAMOLO
Associate Area Counsel
(Small Business/Self-Employed:
Area 7)

By: 

JON D. FELDHAMMER
Attorney (San Francisco, Group 2)
(Small Business/Self-Employed)

Enclosures:
Summons

cc: Revenue Officer Nelia Bermudez

VERIFICATION

I, **NELIA BERMUDEZ**, pursuant to 28 U.S.C. § 1746, declare and state as follows:

I am a duly employed Revenue Officer in the Oakland, California office of the Internal Revenue Service of the United States Treasury Department. I am one of the petitioners making the foregoing petition. I have read and know the entire contents of the foregoing petition, and all statements of fact contained in said petition are true to the best of my own personal knowledge and recollection, and as to those facts stated upon information and belief, I believe them to be true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 4-3-2008 at Oakland, California.


NELIA BERMUDEZ